Box 153 Jul-Aug 1888

Mint of the United States at Philadelphia,
MELTING AND REFINING DEPARTMENT,

Philadelphia, July 19th, 1888.

Hon. Daniel M. Fox
Superintendent

Sir

In explanation of the large apparent wastage of 110.681.28 oz shown in the recent Settlement of my Minor Coinage account June 30th 88, I beg to say;

1st That it has become quite evident on a review of the circumstances attending the death of my predecessor, Dr Booth, on Mar 21st, and the Settlement of his accounts without stoppage of Mint operations, - and the opening of my accounts on Mar. 29th when I first became an officer of the Mint, that the major portion of my apparent wastage was carried over from the earlier part of the fiscal year. That this was a priori probable was apparent from the insignificant wastage shown in the Settlement of

Dr Booth's account covering the working of 3.656.827.60 oz of Bronze, and 1.882.166.80 oz of Nickel coinage. His apparent wastage of 6.003.86 oz would be but 0.1 %. That this could not be an accurate showing is proved conclusively by the trial made under your orders by Mr. Comer Steel, on weighed portions of Bronze blanks & Nickel, respectively. Mr Steel's results show a loss on Bronze blanks during annealing and cleaning, of 2 7/10 %, and upon Nickel blanks, a loss of 2 1/10 %. — Applying these figures to the Minor coinage prior to Dr Booth's death, it will appear that his loss on Bronze blanks alone should, or might have normally been, 98.734 oz instead of 6.003 oz, on his entire minor coinage operations. It need not be stated that he made some additional loss in his operations upon Nickel.

It is quite evident therefore that the combined wastage of Dr Booth and myself in the Minor coinage, was distributed in a closely even ratio over the year. And that this combined wastage is a reasonable

One is shown by experience, and amply confirmed by Mr Steele's quantative Trial.

It only remains to show how such an error may have occurred, and this is a matter of little difficulty when it is considered that the Settlement of Dr Booth's account was made without cessation of Mint operation or of the receipt of purchased blanks. It would be an unnecessary prolongation of this letter to show the almost certainty that Blanks were transferred to the Coiner and credited to Dr Booth's account which same blanks were subsequently charged to my account. The Statements of Messrs Gibson & Beckman who made the weighings on which the charges were made to my account, show conclusively that confusion of the two accounts did occur. Indeed it is a matter of surprise that so difficult an operation was conducted with less serious consequences. The total loss for the year being shown to be reasonable, the error has only resulted in an inequitable division of the loss

between Dr Booth's account and mine, with no detriment to the Government.

As I was not an officer of the mint until after the transactions referred to, it is only a natural wish that some record should be made of any explanation of what would otherwise appear to be an excessive wastage during the few months in which I have had charge of the department, against an impossibly small wastage on the part of my predecessor, during the same year.

Very Respectfully Yours

D. K. Tuttle

Melter & Refiner

Box 153 Jul-Aug 1888

Mint of the United States at Philadelphia, Pa.,

SUPERINTENDENT'S OFFICE,

July 19, 1888

D. K. Tuttle

M & R ~~Superintendent.~~

Explaining apparent wastage of Minor Coinage Metal Acct. June 30. 1888.

(22)

RECEIVED
JUL 19 1888
U. S. MINT, PHILA.

No. of Enclosures

NARA RG104, Entry 1, Box 153

[Abstract:] Explaining apparent wastage of Minor coinage Metal Acct. June 30, 1888.

Mint of the United States at Philadelphia,
Melting and Refining Department,
Philadelphia,
July 19, 1888

Hon. Daniel M. Fox
Superintendent

Sir

In explanation of the large apparent wastage of 110,681.28 oz. shown in the recent settlement of my Minor Coinage account June 30, '88. I beg to say:

1st That it has become quite evident on a review of the circumstances attending the death of my predecessor, Dr. Booth, on Mar. 21st, and the settlement of his accounts without stoppages of Mint operations, - and the opening of my accounts on Mar. 29th when I first became an officer of the Mint, that the major portion of my apparent wastage was carried over from the earlier part of the fiscal year. That this was a priori probable was apparent from the insignificant wastage shown in the settlement of Dr. Booth's account covering the working of 3,656,827.60 oz. of Bronze, and 1,882,166.80 oz. of Nickel coinage. His apparent wastage of 6,003.86 oz. would be but 0.1%. That this could not be an accurate showing is proved conclusively by the trial made under you orders by Mr. Coiner Steel, on weighed portions of Bronze blanks & Nickel, respectively. Mr. Steel's results show a loss on Bronze blanks during annealing and cleaning of 2 7/10%, and upon Nickel blanks a loss of 2 1/10%. – Applying these figures to the Minor coinage prior to Dr. Booth's death, it will appear that his loss on Bronze blanks alone should, or might have normally been, 98,734 oz. instead of 6,003 oz. on his entire minor coinage operations. It need not be stated that he made some additional loss in his operations upon Nickel.

It is quite evident therefore that the combined wastage of Dr. Booth and myself in the minor coinage, was distributed in a closely even ration over the year. And that this combined wastage is a reasonable one is shown by experienced, and amply confirmed by Mr. Steel's quantitative trial.

It only remains to show how such an error may have occurred, and this is a matter of little difficulty when it is considered that the settlement of Dr. Booth's accounts was made without cessation of Mint operations or of the receipt of purchased blanks. It would be an unnecessary prolongation of this letter to show the almost certainly that Blanks were transferred to the coiner and credited to Dr. Booth's account, which same blanks were subsequently charged to my account. The statements of Messrs. Gibson & Beckman who made the weighings on which the charges were made to my account, show conclusively that confusion of the two accounts did occur. Indeed it is a matter of surprise that so difficult an operation was conducted with less serious consequences. The total loss for the year being shown to be reasonable, the error has only resulted in an inequitable division of the loss between Dr. Booth's account and mine, with no detriment to the Government.

As I was not an officer of the Mint until after the transactions referred to, it is only a natural wish that some record should be made of my explanation of what would otherwise appear to be an excessive wastage during the few months in which I have had charge of the department, against an impossibly small wastage on the part of my predecessor, during the same year.

Very Respectfully Yours
D.K. Tuttle
Melter & Refiner